

# WV State Auditor - Local Government Services Division - Review Sheet

County: MINGO

Fiscal Year: 2015 - 2016

Contact: Tina Lockard  
Phone No: (304) 235-0349

Original  
General  
Fund

Revised  
General  
Fund

Original  
Coal  
Fund

Revised  
Coal  
Fund

## REVENUES

295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	-	319,226
299	Unassigned Fund Balance	100,000	500,865	-	-
301-01	Property Tax Current Year	4,942,708	4,942,708	-	-
301-02-05	Prior Year Taxes	175,000	175,000	-	-
301-06	Supplemental Taxes	30,000	30,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	5,000	5,000	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	115,000	115,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	15,000	15,000	-	-
305	Coal Severance Tax	N/A	N/A	948,000	948,000
306	Gas & Oil Severance Tax	50,000	163,010	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	5,000	5,000	-	-
309	Hotel Occupancy Tax	500	2,000	-	-
310	Waste Coal	-	41,111	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	7,870	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	75,000	130,000	-	-
323	State Grants	25,000	45,000	-	-
324	Other Grants	-	100	-	-
325	Federal Payment in Lieu of Taxes	8,500	8,500	-	-
327	Charges for Services	175	175	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	1,500	2,000	-	-
330	Sheriff's Earnings	1,000	1,000	-	-
331	County Clerk's Earnings	40,000	40,000	-	-
332	Circuit Clerk's Earnings	30,000	35,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	1,000	1,000	-	-
335	Motor Vehicle License Fee	4,000	4,000	-	-
336	Map Sales	-	-	-	-

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<b>Contact:</b>	<b>Tina Lockard</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>(304) 235-0349</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	10,000	10,000	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	15,000	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	115,000	115,000	-	-
349	Inspection Fees	8,500	8,500	-	-
350	IRP Fees (International Reg. Plan)	10,000	15,500	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	6,000	6,000	-	-
362	Regional Jail Operations Partial Reim.	85,000	85,000	-	-
365	Interest Earned	5,000	5,000	-	-
366	Miscellaneous Revenue	5,000	5,000	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	300	300	-	-
370	Gaming Income	50,000	50,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	14,000	14,000	-	-
373	Video Lottery	20,000	20,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	10,000	18,700	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	70,000	70,000	-	-
395	Magistrate Court Reimbursements	15,000	15,000	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	425,000

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

399 Transfers Assessor's Valuation Fund

-

-

-

## Total Revenues

6,078,183

6,722,339

948,000

1,692,226

## General Government Expenditures

401 County Commission

790,759

899,617

255,000

430,000

402 County Clerk

415,080

415,080

-

-

403 Circuit Clerk

367,410

367,410

-

-

404 Sheriff - Treasurer

267,034

267,034

-

-

405 Prosecuting Attorney

407,950

427,181

-

-

406 Assessor

278,584

278,584

-

-

407 Assessor's Valuation Fund

-

-

-

-

408 Statewide Computer Network

41,000

30,130

-

11,000

409 Sheriff's Tax Processing

-

-

-

-

410 County Surveyor

-

-

-

-

411 Fiduciary Supervisor

-

-

-

-

412 Agricultural Agent

32,237

32,837

-

-

413 Elections - County Clerk

100,000

100,000

-

-

415 Magistrate Court

-

-

-

-

416 Circuit Court

250,052

196,952

-

-

417 County Administrator

-

-

-

-

418 Purchasing Department

60,000

44,091

50,000

50,000

419 Personnel Office

-

-

-

-

420 Custodial

-

-

-

-

421 Civil Service

-

-

-

-

422 Capital Planning

-

-

-

-

423 Insurance Program (Self Insured)

633,175

788,887

110,000

110,000

424 Courthouse

401,968

456,968

-

-

425 Other Buildings

200,000

256,400

-

-

426 Printing

-

-

-

-

427 Microfilm

-

-

-

-

428 Data Processing

-

-

-

-

429 Regional Development Authority

4,200

-

-

5,450

430 Community Development

-

-

-

-

431 Economic Development

-

-

-

-

432 Industrial Development

-

-

-

-

433 Geographic Information Systems (GIS)

-

-

-

-

434 Airports

-

-

-

-

435 Public Works Department

-

-

-

-

436 Rehabilitation of Property

-

-

-

-

437 Acquisition of Property

-

-

-

-

438 Building Inspection

-

-

-

-

439 Planning & Zoning

-

-

-

-

440 Engineering

-

-

-

-

441 Housing Authority

-

-

-

-

442 Federal Grants

75,000

364,000

-

-

443 State Grants

25,000

70,000

-

-

444 Other Grants

-

-

-

-

445 Litigation Reserve

-

-

-

-

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<b>Contact:</b>	<b>Tina Lockard</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>(304) 235-0349</b>		<b>Fund</b>	<b>Fund</b>	<b>Coal</b>
					<b>Fund</b>
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
<b>Total General Government Expenditures</b>		<b>4,349,449</b>	<b>4,995,171</b>	<b>415,000</b>	<b>606,450</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	1,188,249	1,188,249	-	-
701	Sheriff - Service of Process	44,961	44,961	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	-	98,425	533,000	1,069,776
705	Home Confinement	98,778	82,640	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	5,000	-	5,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	55,555	37,555	-	-
717	Central Garage	297,613	185,538	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	32,000	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

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<b>Phone No:</b>	<b>(304) 235-0349</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
		<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>1,685,156</b>	<b>1,674,368</b>	<b>533,000</b>	<b>1,074,776</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	42,578	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>42,578</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	-	2,300	-	4,000
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	5,000	-	2,000
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	3,000	-	-
911	Visitor's Bureau	1,000	1,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	-	10,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	31,000	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>1,000</b>	<b>52,300</b>	<b>-</b>	<b>6,000</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	500	-	5,000

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					<b>Fund</b>
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		-	500	-	5,000
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		-	-	-	-

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### SUMMARY

General Government Expenditures	4,349,449	4,995,171	415,000	606,450
Public Safety Expenditures	1,685,156	1,674,368	533,000	1,074,776
Health & Sanitation Expenditures	42,578	-	-	-
Culture & Recreation Expenditures	1,000	52,300	-	6,000
Social Services Expenditures	-	500	-	5,000
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	6,078,183	6,722,339	948,000	1,692,226
TOTAL REVENUES	6,078,183	6,722,339	948,000	1,692,226
Out of Balance	-	-	-	-